

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Switzerland County School Corp (7775)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,798,946	\$2,027,091	\$2,167,366	20%	7%
	11200 Middle/Junior High	\$205,375	\$994,930	\$886,403	332%	-11%
	11300 High School	\$1,238,129	\$1,341,151	\$1,443,127	17%	8%
	11410 Agriculture A	\$90,189	\$116,132	\$118,520	31%	2%
	11450 Consumer and Homemaking	\$93,606	\$59,379	\$57,798	-38%	-3%
	11590 Other Vocational Education Programs	\$0	\$0	\$1,366	n/a	n/a
	11610 Elementary	\$0	\$14,180	\$31,323	n/a	121%
	11620 Middle/Junior High	\$0	\$3,862	\$0	n/a	-100%
	11630 High School	\$0	\$0	\$6,390	n/a	n/a
	12100 Gifted and Talented	\$12,633	\$11,164	\$0	-100%	-100%
	12210 Mild Mental Handicap	\$124,141	\$226,857	\$218,989	76%	-3%
	12340 Hearing Impairment	\$10,045	\$0	\$0	-100%	n/a
	12350 Homebound	\$842	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$0	\$53,731	\$56,484	n/a	5%
	12520 Compensatory	\$8,242	\$273,151	\$283,295	> 500%	4%
	12610 Learning Disability - Full Time	\$103,205	\$54,834	\$36,470	-65%	-33%
	12620 Learning Disability - All Others	\$0	\$0	\$0	n/a	n/a
	12710 Equal Opportunity At Risk	\$93,696	\$61,359	\$16,597	-82%	-73%
	12900 Other Special Programs	\$293	\$0	\$0	-100%	n/a
	14100 Elementary	\$502	\$28,280	\$24,468	> 500%	-13%
	14200 Middle/Junior High	\$0	\$0	\$3,435	n/a	n/a
	14300 High School	\$2,410	\$0	\$10,334	329%	n/a
	15100 Non-Credit Enrichment Programs	\$0	\$963	\$0	n/a	-100%
	16100 Remediation Testing	\$41,235	\$91,646	\$81,873	99%	-11%
	16200 Preventive Remediation	\$0	\$142	\$37	n/a	-74%
	21590 Other Speech Pathology/Audiology Services	\$34,814	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$46,415	\$62,427	\$63,521	37%	2%
	22220 School Library	\$55,665	\$82,685	\$75,511	36%	-9%
	22230 Audiovisual	\$4,747	\$968	\$737	-84%	-24%
	22240 Education Television	\$1,457	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$71,248	\$16,829	\$2,007	-97%	-88%
	22290 Other Education Media Services	\$5,436	\$749	\$0	-100%	-100%
	24100 Office of the Principal Services	\$293,220	\$631,531	\$636,513	117%	1%
	25820 Textbooks and Repairs	\$90,917	\$170,064	\$119,534	31%	-30%
	25840 Other Textbook Rental Services	\$2,050	\$76	\$179	-91%	136%
	26497 Teachers Retirement Fund	\$141,567	\$332,924	\$404,895	186%	22%
	41100 Transfer Tuition	\$0	\$1,861	\$0	n/a	-100%
	41300 Area Vocational Schools	\$159,608	\$173,875	\$168,818	6%	-3%
	41400 Joint Services and Supply	\$408,975	\$0	\$0	-100%	n/a
	41500 Interlocal Agreements - Special Education	\$0	\$464,839	\$465,195	n/a	0%

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	41900 Other	\$0	\$325,125	\$0	n/a	-100%
Student Academic Achievement Total		\$5,139,605	\$7,622,803	\$7,381,184	44%	-3%
Student Instructional Support						
	21120 Attendance Services	\$18,356	\$23,074	\$33,787	84%	46%
	21140 Pupil Accounting	-\$4,756	\$0	\$0	n/a	n/a
	21190 Other Attendance/Social Work Services	\$0	\$22,181	\$11,177	n/a	-50%
	21210 Service Area Direction	\$60,450	\$197,502	\$194,329	221%	-2%
	21220 Counseling Services	\$8,053	\$0	\$0	-100%	n/a
	21290 Other Guidance Services	\$0	\$0	\$1,000	n/a	n/a
	21340 Nurse Services	\$8,874	\$96,727	\$101,053	> 500%	4%
	21390 Other Health Services	\$0	\$8,796	\$6,082	n/a	-31%
	22110 Service Area Direction	\$29,037	\$135	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$3,596	\$7,996	\$14,117	293%	77%
	22130 Instructional Staff Training Services	\$8,929	\$16,186	\$3,302	-63%	-80%
	22190 Instructional Staff Training Services - Other	\$652	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$31,579	\$33,073	\$46,836	48%	42%
	23190 Other Governing Body Services	\$15,849	\$7,422	\$2,927	-82%	-61%
	23210 Office of the Superintendent	\$126,216	\$229,298	\$238,257	89%	4%
	23220 Community Relations	\$0	\$9,190	\$0	n/a	-100%
	23290 Other Executive Administrative Services	\$2,516	\$0	\$0	-100%	n/a
	24900 Other Support Services - School Admin.	\$0	\$6,889	\$0	n/a	-100%
	26410 Service Area Direction	\$0	\$24,067	\$0	n/a	-100%
	26450 Health Services	\$1,986	\$102	\$0	-100%	-100%
	26700 Technology Coordinator	\$0	\$237	\$200	n/a	-16%
	26710 Technology Support and Maintenance	\$0	\$124,025	\$85,524	n/a	-31%
Student Instructional Support Total		\$311,338	\$806,900	\$738,590	137%	-8%
Overhead and Operational						
	23150 Legal Services	\$15,899	\$18,545	\$56,661	256%	206%
	23160 Promotion Expenses	\$1,563	\$1,787	\$1,552	-1%	-13%
	23230 Staff Relations and Negotiations	\$14,271	\$17,816	\$30,417	113%	71%
	25110 Office of the Business Manager	\$33,371	\$88,148	\$86,781	160%	-2%
	25291 Refund of Revenue	\$0	\$302	\$139	n/a	-54%
	25293 Printed Forms	\$1,618	\$2,791	\$2,774	71%	-1%
	25295 Bank Service Charge	\$0	\$514	\$0	n/a	-100%
	25296 Cash Change	\$200	\$0	\$0	-100%	n/a
	25353 Skilled Craft Employees	\$0	-\$27,342	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$0	\$0	\$0	n/a	n/a
	25410 Service Area Direction	\$357,011	\$471,145	\$463,735	30%	-2%

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	25420 Maintenance of Buildings	\$302,366	\$389,040	\$461,901	53%	19%
	25430 Maintenance of Grounds	\$22,687	\$32,718	\$18,029	-21%	-45%
	25440 Maintenance of Equipment	\$58,312	\$57,961	\$78,561	35%	36%
	25450 Vehicle Maintenance (other than buses)	\$101	\$0	\$26	-74%	n/a
	25460 Security Services	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$95,020	\$135,146	\$32,577	-66%	-76%
	25490 Other Operating/Maintenance of Plant	\$8,385	\$264	\$3,026	-64%	> 500%
	25510 Service Area Direction	\$24,483	\$45,661	\$46,246	89%	1%
	25520 Vehicle Operation	\$175,047	\$216,722	\$226,907	30%	5%
	25530 Monitoring Services	\$44,463	\$13,599	\$14,048	-68%	3%
	25540 Vehicle Servicing and Maintenance	\$118,090	\$120,686	\$93,869	-21%	-22%
	25550 Purchase of School Buses	\$24,250	\$163,380	\$49,635	105%	-70%
	25560 Insurance on Buses	\$22,372	\$24,126	\$29,021	30%	20%
	25580 Contracted Transportation Services	\$367,498	\$491,404	\$482,551	31%	-2%
	25590 Other Pupil Transportation Services	\$22,220	\$33,197	\$36,677	65%	10%
	25591 Bus Driver Training	\$0	\$461	\$100	n/a	-78%
	25610 Service Area Direction	\$0	\$13,991	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$182,138	\$242,359	\$255,352	40%	5%
	25640 Food Purchases	\$196,370	\$249,892	\$245,266	25%	-2%
	25690 Other Food Services	\$960	\$1,686	\$21,093	> 500%	> 500%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$5,000	\$10,000	n/a	100%
	26495 Official Bonds	\$475	\$699	\$699	47%	0%
	26499 Other	\$10,000	\$182,589	\$175,701	> 500%	-4%
	26900 Other Staff Services	\$0	\$112,637	-\$16,017	n/a	-114%
	31000 Direction of Community Services	\$254	\$0	\$0	-100%	n/a
	33000 Civic Services	\$801	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$32,884	\$40,921	\$38,806	18%	-5%
	49200 Scholarships	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$0	\$8,469	n/a	n/a
Overhead and Operational Total		\$2,133,107	\$3,147,843	\$2,954,600	39%	-6%
Nonoperational						
	25320 Land Acquisition and Development	\$886	\$0	\$0	-100%	n/a
	25330 Professional Services	\$25,857	\$567	\$41	-100%	-93%
	25340 Educational Specifications Development	\$0	\$13,469	\$1,532	n/a	-89%
	25350 Building Acquisition/Construction/Improvement	\$2,222,533	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$24,164	\$289,362	\$142,580	490%	-51%
	25355 Sports Facilities	\$0	\$1,224	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$236,745	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$107,793	\$215,594	\$213,569	98%	-1%
	25390 Other Facilities Acquisition & Construction	\$13,505	\$0	\$0	-100%	n/a

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	51100 Bonds, PRINCIPAL OF DEBT	\$65,000	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$11,495	\$0	\$0	-100%	n/a
	52300 Emergency Loans, INTEREST ON DEBT	\$0	\$3,402	\$0	n/a	-100%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$1,000	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$151,500	\$101,000	\$101,000	-33%	0%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$19,334	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$72,070	\$479,079	\$516,564	> 500%	8%
Nonoperational Total		\$2,951,881	\$1,103,698	\$975,286	-67%	-12%
prorated						
	26491 PERF	\$57,832	\$99,912	\$132,075	128%	32%
	26492 Social Security	\$365,892	\$546,090	\$563,479	54%	3%
	26493 Workmen's Compensation	\$0	\$0	\$5,958	n/a	n/a
	26494 Group Insurance	\$440,374	\$1,324,067	\$1,328,667	202%	0%
	26496 Unemployment Compensation	\$739	\$8,418	\$3,885	426%	-54%
	26498 Severance/Early Retirement Pay	\$0	\$62,000	\$15,000	n/a	-76%
prorated Total		\$864,836	\$2,040,487	\$2,049,064	137%	0%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,802,940	\$9,097,922	\$8,902,555	53%	-2%	50.9%	61.8%	63.1%
Student Instructional Support	\$348,523	\$947,495	\$874,320	151%	-8%	3.1%	6.4%	6.2%
Overhead and Operational	\$2,297,423	\$3,572,616	\$3,346,563	46%	-6%	20.2%	24.3%	23.7%
Nonoperational	\$2,951,881	\$1,103,698	\$975,286	-67%	-12%	25.9%	7.5%	6.9%
Grand Total	\$11,400,767	\$14,721,732	\$14,098,725	24%	-4%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	54.0%	68.2%	69.3%